

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Mrs Yang Zhao (Membership number 20113796)

Misconduct

Mrs Zhao's professional or personal conduct, was found to be in breach of the *Code of Professional Ethics* and to have posed a risk to the public or was likely to undermine public confidence in the Association or its members; namely:

Between on or about 07 February 2018 to on or about 06 September 2019, Mrs Zhao [as a principle in Cedric Douse Accountants Ltd] provided accountancy and/or bookkeeping services to the public without holding a licence or approved to provide such services whilst subject to an exemption.

Between on or about 21 November 2017 to on or about 03 September 2019, Mrs Zhao [as a principle in Cedric Douse Accountants Ltd] provided accountancy and/or bookkeeping services to the public without being registered with a supervisory authority within the meaning of the *Money Laundering Regulations*

Finding

Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under the *Disciplinary Regulations*.

Order

Mrs Zhao is hereby:

Fined £598.00 in respect of the breach of *the Money Laundering Regulations*

Reprimanded for a period of 24 months

Consent

Mrs Zhao *has agreed to have agreed* to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

06 May 2020